

EXHIBIT A

Claimants Listed in Debtors' Seventeenth Omnibus Objection to Claims

1. ADVANTA BUSINESS SERVICES
2. BANKERS TRUST COMPANY
3. BELLSOUTH CONSOLIDATED
4. BURROUGHS, HEPLER, BROOM, MACDONALD, HEBRANK & TRUE
5. CHESAPEAKE INDUSTRIAL LEASING CO INC.
6. COWLES & THOMPSON PC
7. CSX TRANSPORTATION
8. CUMMINGS PROPERTIES LLC
9. D L PETERSON TRUST
10. DANKA FINANCIAL SYSTEMS
11. DE LAGE LANDEN FINANCIAL TOKAI FINANCIAL
12. ERVIN LEASING COMPANY
13. FIDELITY LEASING INC
14. FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION
15. FREEPORT CENTER ASSOCIATES
16. LONGACRE MASTER FUND LTD
17. GORDON ALTMAN WEITZEN SHAVLOV & WEIN LLP
18. HIGHWOODS REALTY LIMITED PARTNERSHIP
19. KENT HOLDING LLC
20. NTFC CAPITAL CORPORATION
21. ORANGE GROVE INDEPENDENT SCHOOL DISTRICT
22. PUBLIC SERVICE COMPANY OF COLORADO
23. SCHULKE, EARL
24. SIERRA CAPITAL

- 25. SIERRA NEVADA LIQUIDITY FUND
- 26. STATE OF LOUISIANA DEPARTMENT OF REVENUE
- 27. TENNESSEE DEPARTMENT OF REVENUE
- 28. THE TRAVELERS INDEMNITY CO & AFFILIATES
- 29. TOYOTA MOTOR CREDIT CORPORATION
- 30. TXU ELECTRIC COMPANY
- 31. UNIFIRST CORPORATION
- 32. WELLS FARGO FINANCIAL LEASING
- 33. WILLIAMS COMMUNICATIONS SOLUTIONS